IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1517 OF 2004
IN
INCOME TAX APPEAL (L) NO.510 OF 2004

The Commissioner of Income Tax
Mumbai City XII, Mumbai .. Appellant
V/s
M/s.M.Visvesvaraya Industrial
Research and Development Centre .. Respondent

WITH

NOTICE OF MOTION NO.1518 OF 2004
IN
INCOME TAX APPEAL (L) NO.511 OF 2004

The Commissioner of Income Tax
Mumbai City XII, Mumbai .. Appellant
V/s
M/s.M.Visvesvaraya Industrial
Research and Development Centre .. Respondent

WITH

NOTICE OF MOTION NO.1524 OF 2004
IN
INCOME TAX APPEAL (L) NO.513 OF 2004

The Commissioner of Income Tax
Mumbai City XII, Mumbai .. Appellant
V/s
M/s.M.Visvesvaraya Industrial
Research and Development Centre .. Respondent

WITH

NOTICE OF MOTION NO.1532 OF 2004
IN
INCOME TAX APPEAL (L) NO.512 OF 2004

The Commissioner of Income Tax
Mumbai City XII, Mumbai .. Appellant
V/s
M/s.M.Visvesvaraya Industrial
Research and Development Centre .. Respondent

Mr.A.S.Rao for the Appellant.
Mr.F.B.Andhyarujina i/by Little & Co.for Respondents.

CORAM : DR.S.RADHAKRISHNAN, &
V.C.DAGA, JJ.

DATE : 12th June, 2007.

P.C.:

1. By these Notices of Motion, the Appellants are seeking condonation of 452 days delay in filing the

respective Appeals. Perused the affidavits in support of the respective Notices of Motion. It is clearly stated in the said affidavits that the Chief Commissioner of Income Tax had granted approval for filing the appeals on 3.1.2003 and the files were sent to the Ministry of Law for drafting the Memo of Appeals on 8.1.2003. The said affidavits disclose that finally the draft Memo of Appeals were received in January, 2004 and therafter the Appeals were filed on 30.4.2004. The said affidavits does not indicate as to why it took one year's time to draft the Memo of Appeals and further time of more than three months to file the Memo of Appeals though it were ready. The affidavits do not give proper explanation for condonation of delay.

2. There is thus gross delay in filing the appeals, and the delay has not been explained properly. We have been repeatedly pointing out to the Department in a number of matters that the delay ought to be explained poroperly, however, consistently we found that the Department has not explained the delay in a proper manner.

3. The Appeals suffer from gross delay. We are not inclined to condone the delay. Therefore all the aforesaid Notices of Motion stand dismissed.

(V.C.DAGA, J.) **(DR.S.RADHAKRISHNAN,J.)**